ALLTEL Communications

1 Allied Drive Little Rock, AR 72202 P. O. Box 2177, 72203-2177



501-905-8000

THIS FILING AS IT PERTAINS TO THE NEW ADSL OFFERING IS MADE PURSUANT TO SECTION 204(a)(3) OF THE COMMUNICATIONS ACT AND IS BEING FILED ON 15-DAYS NOTICE.

July 22, 2004

Transmittal No. 140

Office of the Secretary Federal Communications Commission Washington, D.C. 20554

ATTN: Common Carrier Bureau

The accompanying tariff material issued on behalf of ALLTEL Telephone System ("ATS"), bearing F.C.C. No. 3, Access Service is sent to you for filing in compliance with the requirements of the Communications Act of 1934, as amended.

This filing, made under authority of Special Permission No. 04-057 of the Federal Communications Commission, withdraws a portion of Transmittal No. 139 filed July 9, 2004. This filing is being made on one day's notice to become effective July 23, 2004.

In addition, this filing proposes, on 15 days notice, a new ADSL Tier 3 five-year term plan offering for ALLTEL Nebraska, Inc.

This filing amends the following Check Sheets:

ATS F.C.C. No. 3 24th Revised Page 1

The original letter, F.C.C. Form 159, and a check for \$695.00 to cover the filing fee, is being delivered via the same day courier service to the Wholesale Lockbox Shift Supervisor c/o Mellon Bank, pursuant to Section 61.32(b) of the Commission's Rules, under FRN: 0001-7201-01.

This filing has been made electronically using the F.C.C.'s ETF system. Any questions or comments concerning this filing should be directed to Mr. Chris Cranford at the address listed at the top of this transmittal or at telephone number (501)905-6856. Mr. Cranford's FAX number is (501)905-6299.

Respectfully submitted,

David C. Bartlett Assistant Vice President- Federal Regulatory Affairs

Enclosures: Tariff Pages

Cost Support

FCC Registration Numbers for Tariff Participants

F.C.C. No. 3

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